

FILED

JAN 16 2014

U. S. DISTRICT COURT
EASTERN DISTRICT OF MO

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

V.

RONALD SHONIWA,

Defendant.

4:14CR0006 CEJ/SPM

INDICTMENT

COUNT ONE

The Grand Jury charges that:

Introduction

1. Between at least May 25, 2010 and March 1, 2012 (the “relevant time period”), the Defendant Ronald Shoniwa owned and operated a business called Rapid Refund Tax Service in St. Louis County which lies within the Eastern District of Missouri.

2. During the relevant time period, the Defendant prepared fifteen tax returns for eleven different individuals (the “taxpayers”). In each case, the Defendant prepared the tax returns without the consent of the taxpayers and included false items intended to maximize their returns such as false W-2 forms meant to increase a taxpayer’s income for purposes of obtaining refundable Earned Income Tax Credits and false educational expenses intended to generate refundable American Opportunity Tax Credits. These two tax credits are refundable for low and moderate income taxpayers with appropriate income and educational expenses.

3. The aforementioned fifteen tax returns generated refunds totaling more than \$50,000. Typically, the Defendant directed the refunds into his personal bank account or a bank account of an associate working at Rapid Refund Tax Service.

Offense Conduct

Between on or about May 25, 2010 and March 1, 2012, in the Eastern District of Missouri,

RONALD SHONIWA,

did knowingly and intentionally embezzle, steal, purloin and convert to his own use money of the United States, to wit: income tax refunds generated by the filing of false tax returns in the names of and using the social security account numbers of other individuals without their consent or authorization as follows:

<u>Taxpayer</u>	<u>Date Filed</u>	<u>Document</u>	<u>Refund Amount</u>
M.A.	2/26/2012	2011 Form 1040	\$4,092
T.C.	2/15/2011	2010 Form 1040	\$3,927
T.C.	3/1/2012	2011 Form 1040	\$1,206
J.J.	8/26/2010	2009 Form 1040	\$4,338
J.J.	1/19/2011	2010 Form 1040	\$5,951
R.K.	10/12/2011	2010 Form 1040	\$4,328
L.K.	7/28/2011	2009 Form 1040	\$4,499
L.K.	1/18/2012	2010 Form 1040	\$7,296
S.M.	5/25/2010	2009 Form 1040	\$4,290
S.M.	6/9/2011	2010 Form 1040	\$4,398
M.R.	9/8/2011	2010 Form 1040	\$1,180
S.R.	10/26/2011	2010 Form 1040	\$1,153
M.T.	4/21/2011	2010 Form 1040	\$4,155
A.T.	10/19/2011	2010 Form 1040	\$968
E.W.	8/18/2011	2010 Form 1040	\$4,116

In violation of Title 18, United States Code Sections 641 and 2.

COUNT TWO

The Grand Jury further charges that:

On or about February 15, 2011, in the Eastern District of Missouri and elsewhere,

RONALD SHONIWA,

during and in relation to the offense of theft of government funds as set forth in Count I, did knowingly use without lawful authority, a means of identification of T.C., to wit: the name and social security account number of T.C.

In violation of Title 18, United States Code, Section 1028A(a)(1).

COUNT THREE

The Grand Jury further charges that:

On or about August 18, 2011, in the Eastern District of Missouri and elsewhere,

RONALD SHONIWA,

during and in relation to the offense of theft of government funds as set forth in Count I, did knowingly use without lawful authority, a means of identification of E.W., to wit: the name and social security account number of E.W.

In violation of Title 18, United States Code, Section 1028A(a)(1).

A TRUE BILL

FOREPERSON

RICHARD G. CALLAHAN
United States Attorney

Thomas C. Albus, #96250
Assistant United States Attorney